

LIONBRIDGE

STATE OF NEW YORK)
)
) ss
COUNTY OF NEW YORK)

CERTIFICATION

This is to certify that the attached translation is, to the best of my knowledge and belief, a true and accurate translation from Danish into English of the attached Court's Record. I affirm that the linguist responsible for producing this translation is fluent in both the Danish and English languages.



Lynda Green, Senior Managing Editor
Lionbridge

Sworn to and subscribed before me

this 6th day of June, 2022.



LAURA E MUSICH
NOTARY PUBLIC-STATE OF NEW YORK
No. 01MU6386791
Qualified in Queens County
My Commission Expires 01-28-2023



THE HIGH COURT OF EASTERN DENMARK COURT'S RECORD

On August 25, 2021, Østre Landsret [the High Court of Eastern Denmark] met in the courthouse in Copenhagen.

Judges Benedikte Holberg, Inge Neergaard Jessen and Anne Bendfeldt Westergaard heard these cases.

Case BS-49935/2020-OLR
(14th section)

American Investment Group of New York L.P. Pension Plan
(Lawyer Nicolai Bo Sørensen)

against

The Ministry of Taxation
(Lawyer Steffen Sværke)

and

Case BS-201/2021-OLR
(14th section)

Kamco LP Profit Sharing Pension Plan
(lawyer Nicolai Bo Sørensen)

versus

The Ministry of Taxation
(lawyer Steffen Sværke)

The High Court has received notices dated August 4, 2021, from the plaintiffs stating that the cases are being withdrawn.

In both cases, the High Court also received notices dated August 5, 2021, from the defendant, notes on costs dated August 17, 2021, from the plaintiffs and additional notes on costs dated August 20, 2021, from the defendant.

The High Court ordered American Investment Group of New York L.P. Pension Plan to pay DKK 125,000 to the Ministry of Taxation to cover the costs of legal assistance, including VAT, as costs of the proceedings before the High Court.

The High Court also ordered Kamco LP Profit Sharing Pension Plan to pay DKK 125,000 to the Ministry of Taxation to cover the costs of legal assistance, including VAT.

The sums ordered must be paid within 14 days with interest calculated in accordance with Article 8a of the Overdue Payments Interest Act.

In both cases, weight has been given to the scale and nature of the cases and the scope of the work, including the fact that the cases have been dealt with in conjunction with each other. It has also been taken into account that the cases, which were initially scheduled to be heard together with two similar cases for trial over 6 trial days, and later—after the other two cases had been withdrawn—for trial over 3 trial days from September 15, 2021, were withdrawn 6 weeks before the main hearing.

The scheduling fee for the main hearing in both cases is refunded to the plaintiff, pursuant to Article 2(4) of the Judicial Fees Act [*retsafgiftsloven*], as notice of the dismissal of the proceedings was given at least six weeks before the main hearing.

Cases closed.

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Recipients: Defendant, the Ministry of Taxation; Plaintiff, American Investment Group of New York L.P. Pension Plan; Lawyer (with right of audience before the Danish Supreme Court) Steffen Sværke; Lawyer (with right of audience before the Danish Supreme Court) Nicolai Bo Sørensen



ØSTRE LANDSRET RETSBOG

Den 25. august 2021 holdt Østre Landsret møde i retsbygningen i København.

Landsdommerne Benedikte Holberg, Inge Neergaard Jessen og Anne Bendfeldt Westergaard behandlede sagen.

Sag BS-49935/2020-OLR
(14. afdeling)

American Investment Group of New York L.P. Pension Plan
(advokat Nicolai Bo Sørensen)

mod

Skatteministeriet
(advokat Steffen Sværke)

og

Sag BS-201/2021-OLR
(14. afdeling)

Kamco LP Profit Sharing Pension Plan
(advokat Nicolai Bo Sørensen)

mod

Skatteministeriet
(advokat Steffen Sværke)

Landsretten har modtaget meddelelser af 4. august 2021 fra sagsøgerne, hvoraf fremgår, at sagerne hæves.

Landsretten har endvidere i begge sager modtaget meddelelser af 5. august 2021 fra sagsøgte, bemærkninger vedrørende sagsomkostninger af 17. august 2021 fra sagsøgerne og supplerende bemærkninger vedrørende sagsomkostninger af 20. august 2021 fra sagsøgte.

Landsretten bestemte, at American Investment Group of New York L.P. Pension Plan i sagsomkostninger for landsretten skal betale 125.000 kr. til Skatteministeriet til dækning af udgifter til advokatbistand inkl. moms.

Landsretten bestemte endvidere, at Kamco LP Profit Sharing Pension Plan i sagsomkostninger for landsretten skal betale 125.000 kr. til Skatteministeriet til dækning af udgifter til advokatbistand inkl. moms.

De idømte beløb skal betales inden 14 dage og forrentes efter rentelovens § 8 a.

Der er i begge sager lagt vægt på sagernes omfang og karakter og arbejdets omfang, herunder at sagerne har været behandlet i forbindelse med hinanden. Der er endvidere lagt vægt på, at sagerne, der først var berammet sammen med to tilsvarende sager til foretagelse over 6 retsdage, og senere – efter de to øvrige sager var hævet – til foretagelse over 3 retsdage fra den 15. september 2021, er hævet 6 uger før hovedforhandlingen.

Berammelsesafgiften for hovedforhandlingen i begge sager tilbagebetales til sagsøgerne, jf. retsafgiftslovens § 2, stk. 4, da meddelelse om sagens bortfald er givet senest 6 uger før hovedforhandlingen.

Sagerne sluttet.

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Modtagere: Sagsøgte Skatteministeriet, Sagsøger American Investment Group of New York L.P. Pension Plan, Advokat (H) Steffen Sværke, Advokat (H) Nicolai Bo Sørensen